

# House Amendment 8009

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1 1 Amend House File 2038 as follows:  
1 2 #1. By striking everything after the enacting  
1 3 clause and inserting the following:  
1 4 <Section 1. Section 423.3, as enacted by 2003 Iowa  
1 5 Acts, First Extraordinary Session, chapter 2, section  
1 6 96, is amended by adding the following new subsection:  
1 7 NEW SUBSECTION. 84. a. Subject to paragraph "b",  
1 8 the sales price from the sale or furnishing of metered  
1 9 gas, electricity, and fuel, including propane and  
1 10 heating oil, to residential customers which is used to  
1 11 provide energy for residential dwellings and units of  
1 12 apartment and condominium complexes used for human  
1 13 occupancy.  
1 14 b. The exemption in this subsection shall be  
1 15 phased in by means of a reduction in the tax rate as  
1 16 follows:  
1 17 (1) If the date of the utility billing or meter  
1 18 reading cycle of the residential customer for the sale  
1 19 or furnishing of metered gas and electricity is on or  
1 20 after July 1, 2004, through June 30, 2008, or if the  
1 21 sale or furnishing of fuel for purposes of residential  
1 22 energy and the delivery of the fuel occurs on or after  
1 23 July 1, 2004, through June 30, 2008, the rate of tax  
1 24 is three percent of the sales price.  
1 25 (2) If the date of the utility billing or meter  
1 26 reading cycle of the residential customer for the sale  
1 27 or furnishing of metered gas and electricity is on or  
1 28 after July 1, 2008, through June 30, 2009, or if the  
1 29 sale or furnishing of fuel for purposes of residential  
1 30 energy and the delivery of the fuel occurs on or after  
1 31 July 1, 2008, through June 30, 2009, the rate of tax  
1 32 is two percent of the sales price.  
1 33 (3) If the date of the utility billing or meter  
1 34 reading cycle of the residential customer for the sale  
1 35 or furnishing of metered gas and electricity is on or  
1 36 after July 1, 2009, through June 30, 2010, or if the  
1 37 sale or furnishing of fuel for purposes of residential  
1 38 energy and the delivery of the fuel occurs on or after  
1 39 July 1, 2009, through June 30, 2010, the rate of tax  
1 40 is one percent of the sales price.  
1 41 (4) If the date of the utility billing or meter  
1 42 reading cycle of the residential customer for the sale  
1 43 or furnishing of metered gas and electricity is on or  
1 44 after July 1, 2010, or if the sale, furnishing, or  
1 45 service of fuel for purposes of residential energy and  
1 46 the delivery of the fuel occurs on or after July 1,  
1 47 2010, the rate of tax is zero percent of the sales  
1 48 price.  
1 49 c. The exemption in this subsection does not apply  
1 50 to local option sales and services tax imposed  
2 1 pursuant to chapters 423B and 423E.>  
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2 5 JENKINS of Black Hawk  
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2 9 TJEPKES of Webster  
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2 13 WILDERDYKE of Harrison  
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2 17 DRAKE of Pottawattamie  
2 18 HF 2038.201 80  
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